ial and financial benefits to the people in the adoption of the Single Tax. Especially should we pay attention to the hardworked, over-worked and worried merchants and business men who under competition on the one hand and monopoly on the other, have a hard time to keep their heads above the water.

Let us leave alone all fine distinctions as to abstract things. Let us swim with the current, not against the current. People think and talk about material things, and formulate and express their thoughts in terms of wages, profits, dividends, symbolized and measured in dollars and cents. Let us adjust our arguments to these desires and modes of reasoning.

It will be time enough for us to show, or attempt to prove in any elaborate and profound way the justice of our cause, until we are attacked on that very point, which we need not fear as likely to occur in the near future. For as a matter of fact, the abstract justice of our contention is generally conceded. It is simply lack of knowledge among the people as to the financial, material benefits to be derived from the application of our reform.—F. G. Anderson, Jamestown, N. Y.

WHAT SHALL OUR BANNER BEAR?

Editor SINGLE TAX REVIEW.

Mr. William Ryan, in your issue of Jan.-Feb., 1910, is right on the nail when he asks for a more appropriate name than "Single Tax."

My gospel has, for a long time past, been "No Tax," "The Abolition of all Taxation and the Substitution of Rent of Land as a source of public Revenue."

I can promise him that he will find all the "psychology" in "No Tax" that he can ask for in a title.

Most of the Georgean propagandists introduce their subject with "The Single Tax is Not a Tax;" then, in the name of common sense, cease to miscall it one; folk want not to be taxed, want to be untaxed.

Let us show the consumers of goods and services, that they are the payers of all the rent which is levied on growing, manufacturing, carrying, trading and distributing, as parts of the price they pay for their goods and services, the other part of the price being made up of wages of labor (which includes all hire of machinery and premises) and taxes and profits on taxes and profits on monopoly, and the last three items will disappear when we make the landlord pass on to the public treasury, the community-made rent of land, which he now retains for his own private use, giving in return nothing but permission to occupy, which permission is not his to grant or deny.

We must never forget that the grower, maker, carrier and distributor does not pay the rents incurred in producing goods; they are passed on, as are all other costs of production, to the ultimate consumer, who pays all costs.

Those who use land for purposes other than producing profit by manufacture or trade—use it for residence, pleasure or sport—bear the whole cost of the rent; are, in fact, the consumers of the value.

This fact shows that it is not so much a land question, as it is a wage question; if we let the landlord retain the rent, high rents, taxes and profits on taxes make goods dear and wages low; if we make the landlord pass the rent on to public revenue, rent of land will be much reduced, taxes and profits on taxes will disappear, so that, if the price of goods is the wages, plus the rent and taxes, etc., we see that the price of goods and services must be much less, and therefore the worker's wage will buy more of them, making the wage a higher one.

But, as the money wage will also rise as well as buying power of money, the wage earner will see that this is a question of great and vital importance to him.

We must keep in view that it is the annual rental value of land, and not its selling price, with which we must deal; to state it as a selling price has many disadvantages. The price paid for estate in land is a price paid for the privilege of drawing and retaining a definite annual rent, and when the holder has to pass on, for public uses, a proportion of that rent, then the selling price is reduced in that proportion, so that selling price is not a

stable standard, but the tenant pays the same rent whether the landlord gets it all, or has to pass on a portion. It is the rental value which is the product of the community and if we deal with it under a disguise, the people will misunderstand the whole transaction, just as they do when we tell them that taking off all taxation from them, is placing a tax upon them.—G. R. HARRISON, Ourimbah, N. S. W., Australia.

A SUGGESTION FROM F. H. MONROE.

Editor Single Tax Review:

We should increase our efforts to carry the teachings of Henry George to the schools, colleges and universities.

We do not seem to realize how insidious is the work of plutocracy, not only in the selection of teachers but in the coloring given to even the most elementary text books tending to descredit the great emancipators of history and to glorify the tyrants.

As a means of activity to offset this influence it is suggested that our friends in various cities offer prizes varying from five to twenty-five dollars, depending on the grade of the school or college, for the best essay or oration on the following subject: "How can involuntary poverty be abolished."

Such a prize should if possible become a prominent annual proposition. Anyone interested in adopting this idea locally, can easily arrange the detail with the principal or president of the institution to which the offer is made.—F. H. Monroe, Palos Park, Ill.

HOW THE CAUSE WAS URGED IN NEW SOUTH WALES.

EDITOR SINGLE TAX REVIEW:

Mr. H. J. Chase in your Jan.-Feb. number, refers to the Rhode Island Campaign and speaks of N. S. W. Mr. Chase is absolutely right in his conclusions as to the best preliminary methods of presenting a local Single Tax policy.

As one who was privileged to take a small hand in our Rating Revolution here, I would say that we didn't present to our audiences the whole ethical vision of the Single Tax religion—we merely pointed out that it meant for the using landowner decreased taxation, to the non-landowner a chance to buy land at a reasonable figure and to the land speculator a medicine which would make him an honest citizen, even against his will. And to the credit of some of our land speculators, it wasn't always against their will. I know one Congregational minister who journeyed nearly 200 miles to cast his vote for a rate of 43-4d, on unimproved values and he owned vacant land only in that boroughand his vote helped carry the day in a very stiff fight.

We found all landowners (excepting land speculators) quite prepared to endorse the policy of raising municipal revenue from land values only, in the case of curbing and guttering and making roads and streets; but what many objected to, was paying on land values for water supply, sewerage, lighting streets, fire service, etc., which services they pointed out vacant land didn't require.

I found a local adaptation of Post's footnote No. 18 on page 20 of The Single Tax confounded their arguments every time, and convinced them too, unless they happened to be big land speculators in some other district, and were therefore afraid that if we carried local Single Tax in No. 1 district, No. 2 district might follow suit to their great expense.

I wish the Rhode Island campaign great success, and hope Mr. Chase will follow out his own ideas as outlined in the Jan.-Feb. Review. When people have taken the first step—local Single Tax—we can then lead them further and on to higher ground.—J. R. Firth, Redfern, N. S. W., Australia.

DEMOCRACY AND THE DOCTRINE OF JESUS.

EDITOR SINGLE TAX REVIEW:

"And Jesus went about teaching in their synagogues and preaching the Gospel of